

# SB1832



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

SB1832

Introduced 2/20/2015, by Sen. Michael E. Hastings

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-165  
35 ILCS 515/7.5

Amends the Property Tax Code and the Mobile Home Local Services Tax Act. Provides that provisions extending the disabled veterans exemption to housing or adaptations that are donated by a charitable organization apply beginning with the 2014 tax year (currently, the 2015 tax year). Provides that those provisions apply if the veteran is eligible to receive funds for the purchase or construction of specially adapted housing (currently, if the veteran has been approved to receive those funds). Effective immediately.

LRB099 10323 HLH 30550 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Section 15-165 as follows:

6 (35 ILCS 200/15-165)

7 Sec. 15-165. Disabled veterans. Property up to an assessed  
8 value of \$100,000, owned and used exclusively by a disabled  
9 veteran, or the spouse or unmarried surviving spouse of the  
10 veteran, as a home, is exempt. As used in this Section, a  
11 disabled veteran means a person who has served in the Armed  
12 Forces of the United States and whose disability is of such a  
13 nature that the Federal Government has authorized payment for  
14 purchase or construction of Specially Adapted Housing as set  
15 forth in the United States Code, Title 38, Chapter 21, Section  
16 2101.

17 The exemption applies to housing where Federal funds have  
18 been used to purchase or construct special adaptations to suit  
19 the veteran's disability.

20 The exemption also applies to housing that is specially  
21 adapted to suit the veteran's disability, and purchased  
22 entirely or in part by the proceeds of a sale, casualty loss  
23 reimbursement, or other transfer of a home for which the

1 Federal Government had previously authorized payment for  
2 purchase or construction as Specially Adapted Housing.

3 However, the entire proceeds of the sale, casualty loss  
4 reimbursement, or other transfer of that housing shall be  
5 applied to the acquisition of subsequent specially adapted  
6 housing to the extent that the proceeds equal the purchase  
7 price of the subsequently acquired housing.

8 Beginning with the 2014 ~~2015~~ tax year, the exemption also  
9 applies to housing that is specifically constructed or adapted  
10 to suit a qualifying veteran's disability if the housing or  
11 adaptations are donated by a charitable organization, the  
12 veteran would be eligible ~~has been approved~~ to receive funds  
13 for the purchase or construction of Specially Adapted Housing  
14 under Title 38, Chapter 21, Section 2101 of the United States  
15 Code, and the home has been inspected and certified by a  
16 licensed home inspector to be in compliance with applicable  
17 standards set forth in U.S. Department of Veterans Affairs,  
18 Veterans Benefits Administration Pamphlet 26-13 Handbook for  
19 Design of Specially Adapted Housing.

20 For purposes of this Section, "charitable organization"  
21 means any benevolent, philanthropic, patriotic, or  
22 eleemosynary entity that solicits and collects funds for  
23 charitable purposes and includes each local, county, or area  
24 division of that charitable organization.

25 For purposes of this Section, "unmarried surviving spouse"  
26 means the surviving spouse of the veteran at any time after the

1 death of the veteran during which such surviving spouse is not  
2 married.

3 This exemption must be reestablished on an annual basis by  
4 certification from the Illinois Department of Veterans'  
5 Affairs to the Department, which shall forward a copy of the  
6 certification to local assessing officials.

7 A taxpayer who claims an exemption under Section 15-168 or  
8 15-169 may not claim an exemption under this Section.

9 (Source: P.A. 98-1145, eff. 12-30-14.)

10 Section 10. The Mobile Home Local Services Tax Act is  
11 amended by changing Section 7.5 as follows:

12 (35 ILCS 515/7.5)

13 Sec. 7.5. Exemption for disabled veterans.

14 (a) Beginning on January 1, 2004, a mobile home owned and  
15 used exclusively by a disabled veteran or the spouse or  
16 unmarried surviving spouse of the veteran as a home, is exempt  
17 from the tax imposed under this Act.

18 Beginning with the 2014 ~~2015~~ tax year, the exemption also  
19 applies to housing that is specifically constructed or adapted  
20 to suit a qualifying veteran's disability if the housing or  
21 adaptations are donated by a charitable organization, the  
22 veteran would be eligible ~~has been approved~~ to receive funds  
23 for the purchase or construction of Specially Adapted Housing  
24 under Title 38, Chapter 21, Section 2101 of the United States

1 Code, and the home has been inspected and certified by a  
2 licensed home inspector to be in compliance with applicable  
3 standards set forth in U.S. Department of Veterans Affairs,  
4 Veterans Benefits Administration Pamphlet 26-13 Handbook for  
5 Design of Specially Adapted Housing.

6 (b) As used in this Section:

7 "Disabled veteran" means a person who has served in the  
8 armed forces of the United States and whose disability is of  
9 such a nature that the federal government has authorized  
10 payment for purchase or construction of specially adapted  
11 housing as set forth in the United States Code, Title 38,  
12 Chapter 21, Section 2101.

13 For purposes of this Section, "charitable organization"  
14 means any benevolent, philanthropic, patriotic, or  
15 eleemosynary entity that solicits and collects funds for  
16 charitable purposes and includes each local, county, or area  
17 division of that charitable organization.

18 "Unmarried surviving spouse" means the surviving spouse of  
19 the veteran at any time after the death of the veteran during  
20 which the surviving spouse is not married.

21 (c) Eligibility for this exemption must be reestablished on  
22 an annual basis by certification from the Illinois Department  
23 of Veterans' Affairs to the county clerk of the county in which  
24 the exempt mobile home is located. The county clerk shall  
25 forward a copy of the certification to local assessing  
26 officials.

1 (Source: P.A. 98-1145, eff. 12-30-14.)

2 Section 99. Effective date. This Act takes effect upon  
3 becoming law.